



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of : **Confirmation No. 1352**
Saburo MATSUOKA et al. : Attorney Docket No. 2005_0628A
Serial No. 10/531,319 : Group Art Unit 1742
Filed April 13, 2005 : Examiner Deborah Yee
ULTRA FINE GRAIN STEEL HAVING : **Mail Stop: AMENDMENT**
NITRIDE LAYER

RESPONSE

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

THE COMMISSIONER IS AUTHORIZED
TO CHARGE ANY DEFICIENCY IN THE
FEES FOR THIS PAPER TO DEPOSIT
ACCOUNT NO 23-0975

Sir:

In response to the Official Action dated August 23, 2007, please amend the present application as follows: